

New York State Income Tax Information

State Abbreviation: NY
State Tax Withholding State Code: 36
Acceptable Exemption Form: IT-2104 or W-4
Basis For Withholding: State Exemptions
Acceptable Exemption Data: S, M / Number of Exemptions
TSP Deferred: Yes
Special Coding: None
Additional Information: None

Withholding Formula ►(Effective Pay Period 10, 2009)◄

1. Subtract the nontaxable biweekly Thrift Savings Plan contribution from the gross biweekly wages.
2. Subtract the nontaxable biweekly Federal Health Benefits Plan payment(s) (includes flexible spending account – health care and dependent care deductions) from the amount computed in step 1.
3. Add the taxable biweekly fringe benefits (taxable life insurance, etc.) to the amount computed in step 2 to obtain the adjusted gross biweekly wages.
4. Multiply the adjusted gross biweekly wages by 26 to obtain the annual wages.
5. Determine the standard deduction allowance by applying the following guideline and subtract this amount from the annual wages.

Single/Head of Household

\$6,975

Married

\$7,475

6. Determine the exemption allowance by applying the following guideline and subtract this amount from the result of step 5 to compute the taxable income.

Exemption Allowance = \$1,000 x Number of Exemptions

7. Apply the taxable income computed in step 6 to the following table to determine the annual New York tax withholding.

Tax Withholding Table
Single
or
Head of Household

If the Amount of Taxable Income Is:		The Amount of New York State Tax Withholding Should Be:			
Over:	But Not Over:				Of Excess Over:
\$ 0	\$ 8,000	\$ 0	plus	4.00%	\$ 0
8,000	11,000	320	plus	4.50%	8,000
11,000	13,000	455	plus	5.25%	11,000
13,000	20,000	560	plus	5.90%	13,000
20,000	90,000	973	plus	6.85%	20,000
90,000	100,000	5,768	plus	7.64%	90,000
100,000	150,000	6,532	plus	8.14%	100,000
150,000	▶200,000	10,602◀	plus	7.35%	150,000
▶200,000	300,000	14,277	plus	8.85%	200,000
300,000	350,000	23,127	plus	14.85%	300,000
350,000	500,000	30,552	plus	8.85%	350,000
500,000	550,000	43,827	plus	27.33%	500,000
550,000	and over	57,492	plus	11.03%	550,000◀

Married

If the Amount of Taxable Income Is:		The Amount of New York State Tax Withholding Should Be:			
Over:	But Not Over:				Of Excess Over:
\$ 0	\$ 8,000	\$ 0	plus	4.00%	\$ 0
8,000	11,000	320	plus	4.50%	8,000
11,000	13,000	455	plus	5.25%	11,000
13,000	20,000	560	plus	5.90%	13,000
20,000	90,000	973	plus	6.85%	20,000
90,000	100,000	5,768	plus	7.64%	90,000
100,000	150,000	6,532	plus	8.14%	100,000
150,000	▶300,000	10,602◀	plus	7.35%	150,000
▶300,000	350,000	21,627	plus	17.85%	300,000
350,000	500,000	30,552	plus	8.85%	350,000
500,000	550,000	43,827	plus	27.33%	500,000
550,000	and over	57,492	plus	11.03%	550,000◀

8. Divide the annual New York tax withholding by 26 to obtain the biweekly New York tax withholding.